mmBtu as defined under §72.2 of this chapter for the calendar year specified in paragraph (a)(2) of this section. If the allowable SO_2 emissions rate is not expressed in lbs/mmBtu, the allowable emissions rate shall be converted to lbs/mmBtu by multiplying the emissions rate by the appropriate factor as specified in Table 1 of this section.

TABLE 1—FACTORS TO CONVERT EMISSION LIMITS TO POUNDS OF SO_2/MMBTU

Unit measurement	Bituminous coal	Subbituminous coal	Lignite coal	Oil
lbs Sulfur/mmBtu	2.0	2.0	2.0	2.0
% Sulfur in fuel	1.66	2.22	2.86	1.07
ppm SO_2	0.00287	0.00384	.....	0.00167
ppm Sulfur in fuel	.....	.....	.....	0.00334
tons SO_2/hour	2×8760/(annual fuel consumption for specified year [1]×10^3)			
lbs SO_2/hour	8760/(annual fuel consumption for specified year [1]×10^6)			

[1] Annual fuel consumption as defined under §74.20(b)(1) (i) or (ii); specified calendar year as defined under §74.23(a)(2).

(ii) Citation of statute, regulations, and any other authority under which the allowable emissions rate under paragraph (a)(1) of this section is established as applicable to the combustion source;

(iii) Averaging time associated with the allowable emissions rate under paragraph (a)(1) of this section.

(iv) The annualization factor for the combustion source, based on the type of combustion source and the associated averaging time of the allowable emissions rate of the combustion source, as set forth in the Table 2 of this section:

TABLE 2—ANNUALIZATION FACTORS FOR SO_2 EMISSION RATES

Type of combustion source	Annualization factor for scrubbed unit	Annualization factor for unscrubbed unit
Unit Combusting Oil, Gas, or some combination	1.00	1.00
Coal Unit with Averaging Time <= 1 day	0.93	0.89
Coal Unit with Averaging Time = 1 week	0.97	0.92
Coal Unit with Averaging Time = 30 days	1.00	0.96
Coal Unit with Averaging Time = 90 days	1.00	1.00
Coal Unit with Averaging Time = 1 year	1.00	1.00
Coal Unit with Federal Limit, but Averaging Time Not Specified	0.93	0.89

(2) *Calendar year.* (i) For combustion sources that commenced operation prior to January 1, 1985, the calendar year for the allowable SO_2 emissions rate shall be 1985.

(ii) For combustion sources that commenced operation after January 1, 1985, the calendar year for the allowable SO_2 emissions rate shall be the first year of the three consecutive calendar years of the alternative baseline under §74.20(b)(2).

(iii) For combustion sources meeting the requirements of §74.20(c), the calendar year for calculating the allowable SO_2 emissions rate shall be the first year of the three consecutive calendar years to be used as alternative data under §74.20(c).

(b) *1985 Allowable SO_2 emissions rate calculation.* The allowable SO_2 emissions rate for the specified calendar year shall be calculated as follows:

1985 Allowable SO_2 Emissions Rate = (Allowable SO_2 Emissions Rate) × (Annualization Factor)

§74.24 Current allowable SO_2 emissions rate.

The designated representative shall submit the following data:

(a) Current allowable SO_2 emissions rate of the combustion source, expressed in lbs/mmBtu, which shall be the most stringent federally enforceable emissions limit in effect as of the

date of submission of the opt-in application. If the allowable SO_2 emissions rate is not expressed in lbs/mmBtu, the allowable emissions rate shall be converted to lbs/mmBtu by multiplying the allowable rate by the appropriate factor as specified in Table 1 in §74.23(a)(1)(i).

(b) Citations of statute, regulation, and any other authority under which the allowable emissions rate under paragraph (a) of this section is established as applicable to the combustion source;

(c) Averaging time associated with the allowable emissions rate under paragraph (a) of this section.

§74.25 Current promulgated SO_2 emissions limit.

The designated representative shall submit the following data:

(a) Current promulgated SO_2 emissions limit of the combustion source, expressed in lbs/mmBtu, which shall be the most stringent federally enforceable emissions limit that has been promulgated as of the date of submission of the opt-in permit application and that either is in effect on that date or will take effect after that date. If the promulgated SO_2 emissions limit is not expressed in lbs/mmBtu, the limit shall be converted to lbs/mmBtu by multiplying the limit by the appropriate factor as specified in Table 1 of §74.23(a)(1)(i).

(b) Citations of statute, regulation and any other authority under which the emissions limit under paragraph (a) of this section is established as applicable to the combustion source;

(c) Averaging time associated with the emissions limit under paragraph (a) of this section.

(d) Effective date of the emissions limit under paragraph (a) of this section.

§74.26 Allocation formula.

(a) The Administrator will calculate the annual allowance allocation for a combustion source based on the data, corrected as necessary, under §74.20 through §74.25 as follows:

(1) For combustion sources for which the current promulgated SO_2 emissions limit under §74.25 is greater than or equal to the current allowable SO_2 emissions rate under §74.24, the number of allowances allocated for each year equals:

$$\text{Allowances} = \frac{\left[\begin{array}{c}\text{baseline}\\ \text{or}\\ \text{alternative baseline}\end{array}\right] \times \text{the lesser of} \left[\begin{array}{c}\text{the actual } SO_2 \text{ emissions rate}\\ \text{or}\\ \text{the 1985 allowable } SO_2 \text{ emissions rate}\\ \text{or}\\ \text{the current allowable } SO_2 \text{ emissions rate}\end{array}\right]}{2000}$$

(2) For combustion sources for which the current promulgated SO_2 emissions limit under §74.25 is less than the current allowable SO_2 emissions rate under §74.24.

(i) The number of allowances for each year ending prior to the effective date of the promulgated SO_2 emissions limit equals:

$$\text{Allowances} = \frac{\left[\begin{array}{c}\text{baseline}\\ \text{or}\\ \text{alternative baseline}\end{array}\right] \times \text{the lesser of} \left[\begin{array}{c}\text{the actual } SO_2 \text{ emissions rate}\\ \text{or}\\ \text{the 1985 allowable } SO_2 \text{ emissions rate}\\ \text{or}\\ \text{the current allowable } SO_2 \text{ emissions rate}\end{array}\right]}{2000}$$